

A F F I D A V I T

STATE OF OKLAHOMA)
) **SS.**
COUNTY OF TULSA)

I, Brian M. Shern, being first duly sworn, depose and say:

1. I am a Special Agent with the Criminal Investigation Division of the Internal Revenue Service, and have been so employed since August 19, 2004.

2. I am the case agent assigned to the investigation and prosecution of Lindsey Kent Springer and Oscar Amos Stilley.

3. Philip Eugene Roberts, a chiropractor whose practice is located in Fort Smith, Arkansas, was prosecuted and convicted in the year 2000 for violations of Title 26, United States Code Section 7203, *United States v. Philip E. Roberts*, 00-CR-20018.

4. Dr. Roberts' testimony is material in the criminal proceeding, *United States v. Lindsey Kent Springer and Oscar Amos Stilley*, 09-CR-043-SPF, currently scheduled to commence October 26, 2009.

5. On May 2, 2006, Dr. Roberts testified before the federal grand jury investigating this matter.

6. Dr. Roberts trial testimony will include the fact that he introduced Defendant Springer, a resident of Kellyville, Oklahoma, and Defendant Stilley, a resident of Fort Smith, Arkansas.

7. During the years 2000 through 2001, Dr. Roberts paid Defendant Springer five checks totaling \$80,000, and paid Defendant Stilley six checks totaling \$55,000. These

payments were for legal services provided by Defendants Springer and Stilley in the defense of Dr. Roberts' criminal prosecution in the Western District of Arkansas, *United States v. Philip E. Roberts*, 00-CR-20018.

8. On September 28, 2009, Dr. Roberts was served with a trial subpoena for testimony in *United States v. Lindsey Kent Springer and Oscar Amos Stilley*, 09-CR-043-SPF.

9. In response to being served with the subpoena, Dr. Roberts mailed a copy of the subpoena with additional materials in an envelope postmarked September 30, 2009, and addressed to the United States Attorney's Office. As indicated in this response, Dr. Roberts does not intend to comply with the trial subpoena. The material enclosed indicates that Dr. Roberts is what has been termed a tax defier or tax protestor who denies the laws of the United States apply to him. The return address on the envelope reads as follows: street 302 N. Greenwood Avenue, Fort Smith, Arkansas; near [72901] Republic.

10. One document included in Dr. Roberts' response is entitled "Notary's certification of servicing." This document appears to indicate that Dr. Roberts is returning the subpoena because the United States is a foreign nation to whose laws Dr. Roberts is not subject:

One. Return of the defective process by foreign state in the nature of a
solemn affirmation on the land (letter rogatory)

Two. Offer to expand public funds noted “returned without dishonor for
cause; nonassumpsit”

. . .

The use of a notary public and/or corporate references is a courtesy to prevent
injury to U.S. actors and does not and shall not be deemed an election to
submit to a foreign jurisdiction, imagined or implied, or consent to waive any
rights, ownership, title or defenses.

11. A second document included in Dr. Roberts’ response is a four-page document,
with the first page entitled “- - - Notice - - - Confession of judgment Co-claimant fee.”
This first page states that “Tresspassers on this private contract agree to . . . pay a co-claimant
fee established herein of **one million ounces of .999 percent pure one ounce silver specie
coinage** per impairment, trespass . . .” At the bottom of this document, the pagination
includes the phrase, “Return of defective process by foreign state, a solemn affirmation.”

12. Page two of the four page document is entitled “- - - Notice - - - Revocation
of Power of Attorney.” In addition to various legalistic gibberish, page two indicates that
“[t]resspassers proceed at their peril.”

13. Page three of the four page document is entitled “- - - Notice - - - under
notary seal Return of Defective Process by Foreign State, Peace Bond in Lieu of Arrest
Bond, in the nature of a solemn affirmation on the land in the presence of yahuwah.” The

upper-left corner of page three bears what appears to be a misshapen American flag with the stripes being vertical rather than horizontal, and underneath the phrase “under civilian authority.” The upper-right corner of page 3 bears a thumb-print above the phrase, “Living man seal, Private letter rogatory. Not for public filing. This seal conveys immunity from foreign influence, discretion and trespass.” On page three, Dr. Roberts claims to be a “non-corporate man in natural capacity [who] does not wish to contract with the United States or be compelled to cast witness against himself in a foreign corporate venue.”

14. Prior to September 28, 2009, Dr. Roberts had agreed to participate in a telephone call from his chiropractic office with the prosecuting attorneys handling this prosecution and me on September 30, 2009. However, when the prosecuting attorneys attempted to telephone Dr. Roberts on September 30, 2009, the person answering the telephone stated that Dr. Roberts was out of the office. No return telephone call was received from Dr. Roberts despite leaving a return number with the person that answered at Dr. Roberts’ telephone number.

15. Based upon my training and experience, it appears that Dr. Roberts intends to ignore the trial subpoena served upon him on September 28, 2009, commanding him to appear and present testimony at the criminal trial currently scheduled to begin October 26, 2009.

Further Affiant sayeth not.

/s/ *Brian M. Shern*

Brian M. Shern, Special Agent
Internal Revenue Service,
Criminal Investigation Division

Subscribed and sworn to me this 7th day of October, 2009.

(SEAL)

/s/ *Anna S. Montgomery*

Notary Public

My Commission Number:
02017719

My Commission Expires:
November 8, 2010